

2005 Legislative Revision:

County: 56 Yellowstone
District: 0965 Billings Elem

			U	FY 2005-200	06		3 Year Avg A	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BILL	INGS K-6	7,288	15,003.50	30,463,165.60	7,304	15,003.50	30,529,824.80
M1	BILL	INGS 7-8	2,545	58,570.98	13,354,352.50	2,542	58,570.98	13,338,799.00
2.	* DIR	ECT STATE AID)					19,642,162.63
3.	FY2	006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxir	num [MCA 20-9	0-306(8)]		100%
	* b.	BASE Budget						39,456,364.79
	* c.	Maximum Budget	t Limit					50,088,778.52
	* d.	Highest Budget W						
		excluding tuition,						49,049,448.91
	* e.	Highest Budget W						
	* f.	Highest Voted An	nount (3e-3	(d)				1,039,329.61
4.		OR YEAR INFOR						
	* a.	FY 2004-2005 BA	_					
	* b.	FY 2004-2005 Ma		C				
	* c.	FY 2004-2005 AN						9828
	* d.	FY 2004-2005 Ac	-	_				
	* e.	FY 2004-2005 Ov		•	•			
	* f.	FY 2004-2005 Eq	ualization	Status			Equ	ualized EQ
5.		CIAL EDUCATION		,	*			
		E: Block Grant Eligiling listed. Block Gra						ceive the
	Bloc	ek Grant Eligibilit	y Status?					Yes
		ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ted Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spec	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG	rate X ANB]			1,363,935.43
	* b.	Related Services l	Block Gran	t Entitlement [I	RSBG rate X AN	IB]		454,579.59
	c.	Reimbursement fo	or Dispropo	ortionate Costs	(See Final Page)			1,254,775.10
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District)	[5a + 5b + 5]	5c]	3,073,290.12
	Pro	rated Cooperative	Cost Payr	nents (Membe	rs of Cooperativ	es Only)		
	* e.	Related Services l	Block Gran	t Entitlement (I	Paid Directly to (Coop)		N/A

	unty:	50 Yellowstone					
DIS		0965 Billings Elem					
		quired Local Match			450,000,60		
		District's Required Match for IBG [5a X 0.33] District's Required Match for RSBG [5b X 0.33]			450,098.69 150,011.26		
		•			130,011.26 N/A		
	 * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] * f(iv) Total Required Local Match To Avoid Reversions 						
	1(1)	[5f(i) + 5f(ii) + 5f(iii)]			600,109.95		
	Miı	nimum Special Education Budget To Avoid Reversions					
	* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]			2,418,624.97		
6.	FL	EXIBILITY FUNDING (ESTIMATED):					
		e: Statewide appropriation, school count, and large school count a	are subject to	change through Oct	ober enrollment		
	FY	2005-2006 Appropriation (estimated)			0.00		
	Sta	tewide/District Data	Statewide	District			
	a.	5 Year Average ANB	0.0				
	b.	Prior Year ANB	0				
	c.	Estimated School Count	0				
	d.	Estimated Large School Count	0				
	FY	2005-2006 Payments (estimated)					
	e.	District Student Funding					
		[(40% statewide appropriation / statewide 5 year average) average] + [(20% statewide appropriation / statewide prio district prior year ANB]					
	f.	District K12 Public School Funding					
		[(15% statewide appropriation / statewide school count) x school count]	district				
	g.	District Large K12 Public School Funding					
		[(25% statewide appropriation / statewide large school coularge school count]	unt) x distri	ct			
	h.	Total Flex Fund Entitlement (estimated)			0.00		
7.	DE	BT SERVICES FUND AND COUNTY RETIREMENT	FUND GT	В:			
	~		lementary	High School			
		inty	07 222 00	212 107 222 00			
	a. 5	Tax Year 2004 County Taxable Value 212,1	14,714				
	b. с.	FY 2004-05 County ANB (Budgeted) County Retirement Mill Value per ANB	14,714	6,933 30.61			
			14.42	30.01			
		Toy Year 2004 District Toyoble Volus	376 240 00	NI/A			
	d. e.	Tax Year 2004 District Taxable Value 136,5 FY 2004-05 District ANB (Budgeted)	9,828	N/A N/A			
	e. f.	District Debt Service Mill Value Per ANB	13.90	N/A			
		tewide	13.90	1 \ /A			
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86			
	g.	battewide Retirement with value per AND	21.39	42.00			

24.98

49.59

h.

County:

56 Yellowstone

^{**} Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0965 Billings Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	14,420,583.53	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	1,119,639.93	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	290,757,580.94	N/A
	(e)	District taxable valuation (Tax Year 2004)***	136,576,249.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	154,181.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	5,960,628.10	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	2,147,721.08	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	1,254,775.10	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone District: 0966 Billings H S

			FY 2005-20	06		3 Year Avg A	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	BILLINGS HS 9-12	5,735	225,273.00	29,892,907.50	5,736	225,273.00	29,898,092.00
2.	* DIRECT STATE AID)					13,465,144.16
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		•				92%
	* b. BASE Budget						26,168,749.49
	* c. Maximum Budge						32,962,300.98
	* d. Highest Budget V excluding tuition,			ovenDASE mayo			30 532 630 33
	* e. Highest Budget V						
	* f. Highest Voted Ar						
4.	PRIOR YEAR INFO						2,427,001.03
4.	* a. FY 2004-2005 BA						25 0/3 /30 16
	* b. FY 2004-2005 M	_					
	* c. FY 2004-2005 Al		•				5724
	* d. FY 2004-2005 Ac						
	* e. FY 2004-2005 O	-	-				
	* f. FY 2004-2005 Ed		•	•			ualized EQ
5.	SPECIAL EDUCATION						
	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status	= "Yes" means O	PI records indicate			ceive the
	Block Grant Eligibilit	y Status?					Yes
	Block Grant Rates						
	Instructional Block Gra	ant Rate [IE	BG] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant Er	ntitlement [IBG	rate X ANB]			795,501.85
	* b. Related Services	Block Grar	nt Entitlement [I	RSBG rate X AN	B]		265,129.05
	c. Reimbursement fo	or Disprop	ortionate Costs	(See Final Page)			417,981.59
	* d. Total Special Edu	acation Allo	owable Cost Pag	yment (District) [5a + 5b + 5	5c]	1,478,612.49
	Prorated Cooperative	Cost Pay	ments (Membe	rs of Cooperative	es Only)		
	* e. Related Services	Block Grar	nt Entitlement (l	Paid Directly to C	Coop)		N/A

Dist	trict:	0966 Billings H S			
		uired Local Match			
	-	District's Required Match for IBG [5a X 0.33]			262,515.61
		District's Required Match for RSBG [5b X 0.33]			87,492.59
		District's RSBG Match to be Paid by District to Coop			N/A
	* f(iv)	Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			350,008.20
	Mir	nimum Special Education Budget To Avoid Reversion			
	* g.	Minimum Special Education Budget to Avoid Reversi [5a + 5b + 5f(iv)]			1,410,639.10
6.	FLI	EXIBILITY FUNDING (ESTIMATED):			
		e: Statewide appropriation, school count, and large school co	unt are subject to	change through Oct	ober enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Stat	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year avera average] + [(20% statewide appropriation / statewide I district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school counschool count]	t) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	l count) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREME	NT FUND GT	В:	
	C		Elementary	High School	
	Cou	•	12 197 222 00	212 197 222 00	
	a. b.	Tax Year 2004 County Taxable Value2 FY 2004-05 County ANB (Budgeted)	14,714	6,933	
	c.	County Retirement Mill Value per ANB	14,714	30.61	
		crict	17.72	30.01	
	d.	Tax Year 2004 District Taxable Value	NI/A	173 377 747 00	
	e.	FY 2004-05 District ANB (Budgeted)	N/A N/A	173,377,747.00 5,724	
	f.	District Debt Service Mill Value Per ANB	N/A	30.29	
		tewide	1 1 / / / / / / / / / / / / / / / / / / /	30.27	
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	
	g.	ballewide Remement with value per AND	21.39	42.00	

24.98

49.59

h.

County:

56 Yellowstone

 $[\]ensuremath{^{**}}$ Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone District: 0966 Billings H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	10,179,571.14
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	563,880.16
	(d)	District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	306,618,100.10
	(e)	District taxable valuation (Tax Year 2004)***	N/A	173,377,747.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	133,240.00

Reimbursement For Disproportionate Costs

		<u> </u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	2,689,175.15	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	1,250,607.56	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	417,981.59	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone

District: 0967 Lockwood Elem

			J	FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	LOCE	KWOOD K-6	902	15,206.25	3,856,861.80	901	15,409.00	3,852,676.00
M 1	LOCE	KWOOD 7-8	301	56,318.25	1,658,209.00	284	54,065.52	1,565,763.00
2.	* DIR	RECT STATE AID)					2,497,208.10
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						4,852,554.13
	* c.	Maximum Budget	t Limit					6,157,970.01
	* d.	Highest Budget W						
		excluding tuition,						6,058,300.00
	* e.	Highest Budget W						6,157,970.01
	* f.	Highest Voted Ar	nount (3e-3	d)				99,670.01
4.	PRI	OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	ASE Budge	t				4,484,955.04
	* b.	FY 2004-2005 M	aximum Bu	dget				5,690,700.91
	* c.	FY 2004-2005 Al	NB					1195
	* d.	FY 2004-2005 Ac	dopted Gen	eral Fund Budge	et			5,690,700.91
	* e.	FY 2004-2005 Ov	er-BASE I	Levy As Submit	ted On Budget .			1,205,745.87
	* f.	FY 2004-2005 Eq	ualization (Status			Equ	alized EQ
5.		CIAL EDUCATION		,	*			
		TE: Block Grant Eligi ing listed. Block Gra						eive the
	Bloo	ck Grant Eligibilit	y Status?					Yes
	Bloo	ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			166,868.13
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (See Final Page)			91,011.88
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [5a + 5b + 5	5c]	257,880.01
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		55,614.69

Cou	•	56 Yellowstone			
Dist	rict:	0967 Lockwood Elem			
	* f(i)	quired Local Match District's Required Match for IBG [5a X 0.33] District's Required Match for RSBG [5b X 0.33]			55,066.48 N/A
		i) District's RSBG Match to be Paid by District to Coopera			18,352.85
		Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			73,419.33
	Mi	nimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]			240,287.46
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	Not cou	e: Statewide appropriation, school count, and large school count nt.	are subject to	change through Octo	bber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average average] + [(20% statewide appropriation / statewide priodistrict prior year ANB]		•	
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) school count]	x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school collarge school count]			
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMENT			
	Co	unty	Elementary	High School	
	a.	Tax Year 2004 County Taxable Value212,	197 332 00	212 187 332 00	
	a. b.	FY 2004-05 County ANB (Budgeted)	14,714	6,933	
	c.	County Retirement Mill Value per ANB	14.42	30.61	
		trict	12	20.01	
	d.	Tax Year 2004 District Taxable Value 13,	019,838.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	1,195	N/A	
	f.	District Debt Service Mill Value Per ANB	10.90	N/A	

21.59

24.98

42.86

49.59

Statewide

** g.

h.

Statewide Retirement Mill Value per ANB

 $[\]ast\ast$ Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0967 Lockwood Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,824,851.81	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	114,557.00	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	36,286,338.84	N/A
	(e)	District taxable valuation (Tax Year 2004)***	13,019,838.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	23,267.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	495,536.54	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	203,848.10	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	91,011.88	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone

District: 0968 Blue Creek Elem

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1	CET	OTIFIED AND		FY 2005-200			3 Year Avg Al	
1. * Bu	dget Un	RTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	BLUE	E CREEK K-6	195	20,275.00	847,587.00	195	20,275.00	847,587.00
2.	* DIR	ECT STATE AID)					387,934.31
3.	FY2	006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						744,736.75
	* c.	Maximum Budge	t Limit					943,792.87
	* d.	Highest Budget W						700 102 04
	.	excluding tuition,						790,192.06
	* e.	Highest Budget W						943,792.87
	* f.	Highest Voted Ar	,	,				153,600.81
4.		OR YEAR INFOI						
	* a.	FY 2004-2005 BA	_					703,544.69
	* b.	FY 2004-2005 M		C				891,879.35
	* c.	FY 2004-2005 Al						199
	* d.	FY 2004-2005 Ac	•	_				749,000.00
	* e. * f.	FY 2004-2005 Ov		•	_			45,455.31
		FY 2004-2005 Ec	•				Equ	ialized EQ
5.	NOT	CIAL EDUCATION E: Block Grant Eliging listed. Block Grant	blity Status	= "Yes" means Ol	PI records indicate			ceive the
	Bloc	k Grant Eligibilit	y Status?					Yes
	Bloc	ek Grant Rates						
		ructional Block Gra	ınt Rate [IE	BG] per ANB				138.71
		ted Services Block						46.23
	Thre	shold to Determine	e Dispropo	rtionate Costs				1.314737924
	Spec	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			27,048.45
	* b.	Related Services	Block Gran	nt Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	ortionate Costs (See Final Page)			6,409.56
	* d.	Total Special Edu		•	, , , -		5c]	33,458.01
		rated Cooperative	•	,	•	• /		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		9,014.85

County:	56	Yellowstone
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District: 0968 Blue Creek Elem

* f(i).	District's Required Match for IBG [5a X 0.33]	8,925.99
f(ii)	District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	2,974.90
* f(iv)	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	11,900.89
Mir	nimum Special Education Budget To Avoid Reversions	
* g.	Minimum Special Education Budget to Avoid Reversions	
	[5a + 5b + 5f(iv)]	38,949.34

6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2005-2006 Appropriation (estimated) 0.00

Statewide/District Data		Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
Cor	unty		
a.	Tax Year 2004 County Taxable Value2	12,187,332.00	212,187,332.00
b.	FY 2004-05 County ANB (Budgeted)	14,714	6,933
c.	County Retirement Mill Value per ANB	14.42	30.61
Dis	trict		
d.	Tax Year 2004 District Taxable Value	2,862,251.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	199	N/A
f.	District Debt Service Mill Value Per ANB	14.38	N/A
Sta	tewide		
* g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $[\]ast\ast$ Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0968 Blue Creek Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	288,784.99	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	16,478.07	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	5,711,471.85	N/A
	(e)	District taxable valuation (Tax Year 2004)***	2,862,251.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	2,849.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	59,917.57	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	33,385.87	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	6,409.56	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone

District: 0969 Canyon Creek Elem

		8	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED AN	В	*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	CANYON CREEK	K-6 165	15,003.50	717,684.00	177	15,206.25	769,666.80
M1	CANYON CREEK	7-8 58	58,570.98	323,045.50	58	56,318.25	323,045.50
2.	* DIRECT STATE	E AID					520,413.85
3.	FY2006 BUDGE	T LIMITS					
	* a. Required %	of Special Ed F	unding in Maxin	num [MCA 20-9	-306(8)]		95%
	* b. BASE Budg	et					986,979.86
	* c. Maximum B	udget Limit					1,245,716.39
	C	lget Without A					
	•		erves, and other				1,226,962.59
	•	•	e				1,245,716.39
	* f. Highest Vot	ed Amount (3e-	3d)				18,753.80
4.	PRIOR YEAR II	NFORMATION	N FOR BUDGE	TING:			
		•	et				965,323.20
	* b. FY 2004-20	05 Maximum B	udget				1,221,652.81
	* c. FY 2004-20	05 ANB					243
		05 Adopted Ger	neral Fund Budge	et			1,205,305.93
	* e. FY 2004-20	05 Over-BASE	Levy As Submit	ted On Budget _			239,982.73
	* f. FY 2004-20	05 Equalization	Status			Equ	alized EQ
5.	SPECIAL EDUC	CATION FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant funding listed. Block						eive the
	Block Grant Elig	gibility Status?					Yes
	Block Grant Rat	es					
	Instructional Bloc	k Grant Rate [II	BG] per ANB				138.71
	Related Services l	Block Grant Rat	e [RSBG] per A	NB			46.23
	Threshold to Dete	rmine Dispropo	rtionate Costs				1.314737924
	Special Educatio	n Allowable Co	st Payments				
	* a. Instructional	l Block Grant Ei	ntitlement [IBG 1	rate X ANB]			30,932.33
	* b. Related Serv	vices Block Grai	nt Entitlement [R	SBG rate X AN	В]		N/A
	c. Reimbursen	ent for Disprop	ortionate Costs (See Final Page)			5,829.60
	* d. Total Specia	al Education All	owable Cost Pay	ment (District) [5a + 5b + 3	5c]	36,761.93
	Prorated Cooper	ative Cost Pay	ments (Member	rs of Cooperative	es Only)		
	* e. Related Serv	vices Block Grai	nt Entitlement (P	aid Directly to C	Coop)		10,309.29

County: 56 Yellowstone

District: 0969 Canvon Creek Elem

	0969 Canyon Creek Elem			
	District's Required Match for IBG [5a X 0.33]			10,207.6
	District's Required Match for RSBG [5b X 0.33]			N/A
	District's RSBG Match to be Paid by District to			3,402.0
,) Total Required Local Match To Avoid Reversion			-,
	[5f(i) + 5f(ii) + 5f(iii)]			13,609.7
Miı	nimum Special Education Budget To Avoid Re	versions		
* g.	Minimum Special Education Budget to Avoid F			
	[5a + 5b + 5f(iv)]			44,542.0
FL	EXIBILITY FUNDING (ESTIMATED):			
Note	e: Statewide appropriation, school count, and large sch	nool count are subject to chang	e through Octob	er enrollmen
				0.0
	tewide/District Data	Statewide	District	
a.	5 Year Average ANB	0.0		
b.	Prior Year ANB			
c.	Estimated School Count			
d.	Estimated Large School Count	0		
FY	2005-2006 Payments (estimated)			
e.	District Student Funding			
	[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statedistrict prior year ANB]	•		
f.	District K12 Public School Funding			
	[(15% statewide appropriation / statewide school school count]			
	District Lorge V12 Dublic Cobool Funding			
g.	District Large K12 Public School Funding			
g.	[(25% statewide appropriation / statewide large large school count]			
g. h.	[(25% statewide appropriation / statewide large large school count]			
h.	[(25% statewide appropriation / statewide large large school count]			

		Elementary	High School
\mathbf{C}	ounty		
a.	Tax Year 2004 County Taxable Value	212,187,332.00	212,187,332.00
b.	FY 2004-05 County ANB (Budgeted)	14,714	6,933
c.	County Retirement Mill Value per ANB	14.42	30.61
\mathbf{D}	istrict		
d.	Tax Year 2004 District Taxable Value	2,598,790.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	243	N/A
f.	District Debt Service Mill Value Per ANB	10.69	N/A
St	atewide		
* g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $[\]ensuremath{^{**}}$ Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone

District: 0969 Canyon Creek Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	163,864,956.46	N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	400,006.33	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	19,798.08	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	7,854,540.51	N/A
	(e)	District taxable valuation (Tax Year 2004)***	2,598,790.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	5,256.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	69,847.51	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	42,041.46	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	5,829.60	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone
District: 0970 Laurel Elem

** 111 C	be reflected on the 1-1 2000 m	iai oaaget 10		_			
1	CEDTIFIED AND		FY 2005-200			3 Year Avg Al	
1. * Bu	CERTIFIED ANB dget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	LAUREL K-6	869	15,409.00	3,718,624.80	856	15,409.00	3,664,108.00
ы М1	LAUREL 7-8	267	54,065.52	1,473,172.50	274	54,065.52	1,511,315.50
			,			,	
2.	* DIRECT STATE AII						2,351,788.50
3.	FY2006 BUDGET LI						
	* a. Required % of Sp		•				100%
	* b. BASE Budget						4,759,742.26
	* c. Maximum Budge						6,070,528.94
	* d. Highest Budget V excluding tuition.			overBASE reve	nijec		6,001,082.47
	* e. Highest Budget V						6,070,528.94
	* f. Highest Voted A						69,446.47
4.	PRIOR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a. FY 2004-2005 B.						4,485,695.79
	* b. FY 2004-2005 M	_					5,728,036.56
	* c. FY 2004-2005 A		C				1132
	* d. FY 2004-2005 A	dopted Gen	eral Fund Budge	et			5,728,036.00
	* e. FY 2004-2005 O	ver-BASE I	Levy As Submit	ted On Budget			1,241,340.21
	* f. FY 2004-2005 E	qualization	Status			Equ	alized EQ
5.	SPECIAL EDUCATI	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi						eive the
	funding listed. Block Gra						**
	Block Grant Eligibilit	y Status?					Yes
	Block Grant Rates						
	Instructional Block Gra						138.71
	Related Services Block		-				46.23
	Threshold to Determine	e Dispropoi	tionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloo	ck Grant En	titlement [IBG 1	rate X ANB]			157,574.56
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement f			•			220,795.36
	* d. Total Special Edu		•	, , , -		5c]	378,369.92
	Prorated Cooperative	-		•	•		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		52,517.28

	unty: trict:	0970 Laurel Elem			
Dis					
		quired Local Match District's Required Match for IBG [5a X 0.33]			51,999.60
		District's Required Match for RSBG [5b X 0.33]			N/A
) District's RSBG Match to be Paid by District to Coopera			17,330.70
) Total Required Local Match To Avoid Reversions	unve [30 11 0.	55]	17,550.70
	1(17	[5f(i) + 5f(ii) + 5f(iii)]			69,330.30
	Mii	nimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]			226,904.86
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
		e: Statewide appropriation, school count, and large school count	t are subject to	change through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average average] + [(20% statewide appropriation / statewide pridistrict prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) school count]	x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school colarge school count]	ount) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMENT	FUND GT	B:	
			Elementary	High School	
		unty	107 222 00	212 107 222 00	
	a.	Tax Year 2004 County Taxable Value 212			
	b.	FY 2004-05 County ANB (Budgeted)	14,714	6,933	
	c.	County Retirement Mill Value per ANB	14.42	30.61	
		trict			
	d.	Tax Year 2004 District Taxable Value 18		N/A	
	e.	FY 2004-05 District ANB (Budgeted)	1,132	N/A	
	f.	District Debt Service Mill Value Per ANB	16.37	N/A	
		tewide	24.75	/=	
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	

24.98

49.59

h.

County:

56 Yellowstone

^{**} Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone District: 0970 Laurel Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,732,327.44	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	173,901.42	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	35,665,541.97	N/A
	(e)	District taxable valuation (Tax Year 2004)***	18,536,011.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	17,130.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	811,866.77	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	197,665.53	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	220,795.36	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone
District: 0971 Laurel H S

			FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	ndget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	LAUREL HS 9-12	568	225,273.00	3,091,198.00	581	225,273.00	3,160,059.00
2.	* DIRECT STATE AID)					1,513,243.40
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		· ·	-	` / -		100%
	* b. BASE Budget						2,877,155.76
	* c. Maximum Budge						3,637,857.36
	* d. Highest Budget V			DACE			2 500 020 57
	excluding tuition, * e. Highest Budget V						3,588,939.57 3,637,857.36
	* f. Highest Voted Ar						48,917.79
	_						40,717.77
4.	* a. FY 2004-2005 BA						2711 964 10
	* a. FY 2004-2005 BA * b. FY 2004-2005 M	_					2,711,864.19
	* c. FY 2004-2005 Al		U				3,426,148.54 568
	* d. FY 2004-2005 A						3,426,148.00
	* e. FY 2004-2005 Ov	•	ū				711,783.81
	* f. FY 2004-2005 Ed		•	•			ialized EQ
5.	SPECIAL EDUCATION	_				1	
٥.	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status	= "Yes" means Ol	PI records indicate			eeive the
	Block Grant Eligibilit	y Status?					Yes
	Block Grant Rates						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropoi	tionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			78,787.28
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	ortionate Costs (See Final Page)_			34,346.08
	* d. Total Special Edu	acation Allo	owable Cost Pay	ment (District) [5a + 5b + 3	5c]	113,133.36
	Prorated Cooperative	-		•	• .		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		26,258.64

Dis	trict:	0971 Laurel H S			
	Rec	uired Local Match			
		District's Required Match for IBG [5a X 0.33]			25,999.80
		District's Required Match for RSBG [5b X 0.33]			N/A
	` ′) District's RSBG Match to be Paid by District to Coopera			8,665.35
		Total Required Local Match To Avoid Reversions	·		,
		[5f(i) + 5f(ii) + 5f(iii)]			34,665.15
	Mir	nimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]			113,452.43
6.	FLI	EXIBILITY FUNDING (ESTIMATED):			
		e: Statewide appropriation, school count, and large school count	t are subject to	change through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Stat	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average average] + [(20% statewide appropriation / statewide pridistrict prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) school count]	x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school colored large school count]	ount) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMENT	T FUND GT	В:	
	~		Elementary	High School	
		inty	107 222 00	212 197 222 00	
	a.	Tax Year 2004 County Taxable Value212, FY 2004-05 County ANB (Budgeted)			
	b.	FY 2004-05 County ANB (Budgeted) County Retirement Mill Value per ANB	14,714 14.42	6,933 30.61	
	c.	•	14.42	30.01	
		trict	N T/A	10 141 101 00	
	d.	Tax Year 2004 District Taxable Value	N/A	18,141,181.00	
	e.	FY 2004-05 District ANB (Budgeted)	N/A	568 31.04	
	f.	District Debt Service Mill Value Per ANB	N/A	31.94	
		tewide	21.50	10.05	
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	

24.98

49.59

h.

County:

56 Yellowstone

 $[\]ast\ast$ Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone District: 0971 Laurel H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	Elementary High School 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	DISTRICT GTB SUBSIDY: (a) Statewide GTB ratio (from c above)		Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,126,373.58
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	52,491.28
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	33,644,803.10
	(e)	District taxable valuation (Tax Year 2004)***	N/A	18,141,181.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	15,504.00

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	226,139.13	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	106,693.45	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	34,346.08	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone

District: 0972 Elder Grove Elem

WIII C	ic refrecti	cd off the 1-1 2000 ff	nai budget 10					
1	CEI	OTIFIED AND		FY 2005-200			3 Year Avg Al	
1. * Bu	dget Un	RTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1		R GROVE K-6	252	15,003.50	1,093,906.80	247	15,206.25	1,072,325.80
M1		R GROVE 7-8	88	58,570.98	489,478.00	82	56,318.25	456,227.50
2.		ECT STATE AII			•		,	740,660.79
3.	FY2	006 BUDGET LI	MITS					
	* a.	Required % of S ₁	pecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						1,397,880.66
	* c.	Maximum Budge	t Limit					1,751,280.38
	* d.	Highest Budget V	Without A V	ote				
		excluding tuition						1,397,880.66
	* e.	Highest Budget V						1,751,280.38
	* f.	Highest Voted A	mount (3e-3	3d)				353,399.72
4.	PRI	OR YEAR INFO	RMATION	N FOR BUDGE	TING:			
	* a.	FY 2004-2005 B	ASE Budge	t				1,213,285.51
	* b. FY 2004-2005 Maximum Budget					1,519,988.07		
	* c.	FY 2004-2005 A	NB					313
	* d. FY 2004-2005 Adopted General Fund Budget					1,230,035.51		
	* e.	FY 2004-2005 O	ver-BASE l	Levy As Submit	ted On Budget .			0.00
	* f.	FY 2004-2005 E	qualization	Status			Equ	alized EQ
5.	SPE	CIAL EDUCATI	ON FUND	ING (FY2005-2	2006):			
		E: Block Grant Eliging listed. Block Grant						eeive the
	Bloc	k Grant Eligibilit	ty Status?					Yes
	Bloc	k Grant Rates						
	Instr	ructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Rela	ted Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Thre	shold to Determin	e Dispropoi	rtionate Costs				1.314737924
	Spec	cial Education All	lowable Co	st Payments				
	* a.	Instructional Blo	ck Grant En	titlement [IBG 1	ate X ANB]			47,161.40
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement f	or Dispropo	ortionate Costs (See Final Page).			0.00
	* d.	Total Special Edu	ucation Allo	owable Cost Pay	ment (District) [5a + 5b + 5	5c]	47,161.40
	Pro	rated Cooperative	e Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		15,718.20

County: 56 Yellowstone

District: 0972 Elder Grove Elem

Req	uired Local Match
* f(i).	District's Required Match for IBG [5a X 0.33]

f(ii) District's Required Match for	r RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be	Paid by District to Cooperative [5e X 0.33]	5,187.01
* f(iv) Total Required Local Match	To Avoid Reversions	
[5f(i) + 5f(ii) + 5f(iii)]		20,750.27

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)]

67,911.67

15,563.26

6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	ounty		
a.	Tax Year 2004 County Taxable Value2	12,187,332.00	212,187,332.00
b.	FY 2004-05 County ANB (Budgeted)	14,714	6,933
c.	County Retirement Mill Value per ANB	14.42	30.61
D	istrict		
d.	Tax Year 2004 District Taxable Value	3,384,296.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	313	N/A
f.	District Debt Service Mill Value Per ANB	10.81	N/A
S	tatewide		
∗ g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

^{**} Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone

District: 0972 Elder Grove Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	 (a) Statewide taxable valuation (Tax Year 2004)*** (b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost 	1,752,163,083.00 1,752,163,083.00
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	507,145.61	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	22,134.78	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	9,902,836.10	N/A
	(e)	District taxable valuation (Tax Year 2004)***	3,384,296.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	6,519.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	68,139.18	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	58,646.08	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone

District: 0975 Custer K-12 Schools

		J	FY 2005-200	6		3 Year Avg Al	NB	
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB	
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement	
E1	CUSTER K-6	36	14,395.25	157,050.00	41	14,598.00	178,842.00	
H1	CUSTER HS 9-12	33	225,273.00	184,008.00	32	225,273.00	178,440.00	
M1	CUSTER 7-8	15	65,329.17	83,707.50	16	63,076.44	89,284.00	
2.	* DIRECT STATE A	ID					337,521.41	
3.	FY2006 BUDGET L	IMITS						
	* a. Required % of S	Special Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		75%	
	* b. BASE Budget						621,930.78	
	* c. Maximum Budg	get Limit					778,384.31	
	* d. Highest Budget							
	_			overBASE rever			778,384.31	
							778,384.31	
	0	`	,				0.00	
4.	PRIOR YEAR INFO							
		Ü					587,930.30	
			C				735,852.70	
							87	
		_	_	et			746,352.70	
			•	ted On Budget -			158,422.40	
	* f. FY 2004-2005 l	Equalization	Status	Diseq	ualized AN	NB under 30% 1	st year DU1	
5.	SPECIAL EDUCAT		,	*				
	NOTE: Block Grant Eli						eive the	
	funding listed. Block G			-			X 7	
	Block Grant Eligibil	ity Status?					Yes	
	Block Grant Rates							
	Instructional Block G	rant Rate [IE	BG] per ANB				138.71	
	Related Services Bloo						46.23	
	Threshold to Determi	ne Dispropo	rtionate Costs				1.314737924	
	Special Education Allowable Cost Payments							
	* a. Instructional Bl	ock Grant En	titlement [IBG 1	ate X ANB]			11,651.64	
	* b. Related Service	s Block Gran	nt Entitlement [R	SBG rate X AN	B]		N/A	
	c. Reimbursement for Disproportionate Costs (See Final Page)						0.00	
	* d. Total Special E	ducation Allo	owable Cost Pay	ment (District) [5a + 5b + 5	5c]	11,651.64	
Prorated Cooperative Cost Payments (Members of Cooperatives Only)								
	* e. Related Service	s Block Gran	t Entitlement (P	aid Directly to C	Coop)		3,883.32	

56 Yellowstone **County:**

Dis	strict: 0975 Custer K-12 Schools	
	Required Local Match	
	* f(i). District's Required Match for IBG [5a X 0.33]	3,845.04
	f(ii) District's Required Match for RSBG [5b X 0.33]	
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	1,281.49
	* f(iv) Total Required Local Match To Avoid Reversions	
	[5f(i) + 5f(ii) + 5f(iii)]	5,126.53
	Minimum Special Education Budget To Avoid Reversions	
	* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	16,778.17
		10,778.17
6.	FLEXIBILITY FUNDING (ESTIMATED): Note: Statewide appropriation, school count, and large school count are subject to change through	n October enrollment
	count. FY2005-2006 Appropriation (estimated)	0.00
	Statewide/District Data Statewide Distr	
	a. 5 Year Average ANB 0.0	ict
	b. Prior Year ANB0	
	c. Estimated School Count 0	
	d. Estimated Large School Count 0	
	FY2005-2006 Payments (estimated)	
	e. District Student Funding	
	[(40% statewide appropriation / statewide 5 year average) x district 5 year	
	average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	
	f. District K12 Public School Funding	
	[(15% statewide appropriation / statewide school count) x district school count]	
	g. District Large K12 Public School Funding	
	[(25% statewide appropriation / statewide large school count) x district large school count]	
	h. Total Flex Fund Entitlement (estimated)	0.00
7.	DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:	
	Elementary High School	ool
	County	
	a. Tax Year 2004 County Taxable Value212,187,332.00 212,187,332	
	• • • • • • • • • • • • • • • • • • • •	033
	c. County Retirement Mill Value per ANB 14.42 30	61
	District	
	d. Tax Year 2004 District Taxable Value 1,730,375.00 1,730,375	
	e. FY 2004-05 District ANB (Budgeted) 55	32

31.46

21.59

24.98

54.07

42.86

49.59

f.

g.

Statewide

District Debt Service Mill Value Per ANB

Statewide Retirement Mill Value per ANB

^{**} Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone

District: 0975 Custer K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	Elementary High Sch 1,752,163,083.00 1,752,163,08	
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	162 964 056 46 107 450 12	2 42
	payment (including prorated coop costs) (c) GTB ratio: [(a) divided by (b)] x 175%	163,864,956.46 107,450,13 18.71 2	8.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	113,321.48	138,471.31
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	3,802.92	2,212.61
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	2,191,397.52	4,015,119.08
	(e)	District taxable valuation (Tax Year 2004)***	1,730,375.00	1,730,375.00
	(f)	If (d) is greater than (e), then: DISTRICT'S FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	461.00	2,285.00

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	13,829.80	6,508.14	20,337.94
b.	FY2003-2004 amount to avoid reversion	11,481.91	5,299.34	16,781.25
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone District: 0976 Morin Elem

			FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	MORIN K-6	34	20,275.00	148,331.80	39	20,275.00	170,125.80
2.	* DIRECT STATE AID)					85,109.16
3.	FY2006 BUDGET LII	MITS					
	* a. Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9-	-306(8)]		75%
	* b. BASE Budget						161,962.79
	* c. Maximum Budge						202,846.45
	* d. Highest Budget W			DAGE			194 676 06
	excluding tuition, * e. Highest Budget W						184,676.96 202,846.45
	* f. Highest Voted Ar						18,169.49
	•						16,109.49
4.	* a. FY 2004-2005 BA						169 202 90
	* a. FY 2004-2005 BA * b. FY 2004-2005 M	_					168,293.80 210,842.56
	* c. FY 2004-2005 AI		· ·				210,842.30
	* d. FY 2004-2005 Ac						191,007.97
	* e. FY 2004-2005 Ov	•	-				22,714.17
	* f. FY 2004-2005 Ec		•	Č			alized EQ
5.	SPECIAL EDUCATION	_				•	
٥.	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status =	"Yes" means Ol	PI records indicate			eeive the
	Block Grant Eligibilit	y Status?					Yes
	Block Grant Rates						
	Instructional Block Gra	ınt Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Cos	st Payments				
	* a. Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			4,716.14
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	rtionate Costs (See Final Page)_			1,722.02
	* d. Total Special Edu	ication Allo	wable Cost Pay	ment (District) [5a + 5b + 5	5c]	6,438.16
	Prorated Cooperative	-		•	• .		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		1,571.82

	uniy. trict·	0976 Morin Elem			
Dis					
		quired Local Match			1 556 22
		District's Required Match for IBG [5a X 0.33] District's Required Match for RSBG [5b X 0.33]			1,556.33
	` ′				N/A 518.70
) District's RSBG Match to be Paid by District to Co) Total Required Local Match To Avoid Reversions	operative [3e A 0	.33]	318.70
	· 1(1v	[5f(i) + 5f(ii) + 5f(iii)]			2,075.03
	Miı	nimum Special Education Budget To Avoid Revers	sions		
	* g.	Minimum Special Education Budget to Avoid Reve [5a + 5b + 5f(iv)]			6,791.17
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
0.		e: Statewide appropriation, school count, and large school	count are subject to	change through Octob	er enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB			
	b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count			
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year avaverage] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school coschool count]	ount) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large scholarge school count]	ool count) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	IENT FUND GT	В:	
			Elementary	High School	
		unty			
	a.	Tax Year 2004 County Taxable Value			
	b.	FY 2004-05 County ANB (Budgeted)		6,933	
	c.	County Retirement Mill Value per ANB	14.42	30.61	
		trict			
	d.	Tax Year 2004 District Taxable Value	, , , , , , , , , , , , , , , , , , ,	N/A	
	e.	FY 2004-05 District ANB (Budgeted)		N/A	
	f.	District Debt Service Mill Value Per ANB	18.35	N/A	
		tewide			
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	

24.98

49.59

h.

County:

56 Yellowstone

 $[\]ast\ast$ Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone District: 0976 Morin Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary	High School
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	69,552.93	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	3,590.86	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	1,368,520.31	N/A
	(e)	District taxable valuation (Tax Year 2004)***	807,476.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	561.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	12,898.00	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	6,535.86	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	1,722.02	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone

District: 0978 Broadview Elem

				FY 2005-200	16		3 Year Avg Al	NB
1.	CE	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BRO	ADVIEW K-8	96	15,611.75	418,224.00	94	15,206.25	409,529.80
M1	BRO	ADVIEW 7-8	29	51,812.79	161,733.00	31	56,318.25	172,871.50
2.	* DIR	RECT STATE AID)					292,304.83
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		84%
	* b.	BASE Budget						555,778.14
	* c.	Maximum Budget	t Limit					698,636.98
	* d.	Highest Budget W						
		excluding tuition,						689,669.22
	* e.	Highest Budget W						698,636.98
	* f.	Highest Voted An	nount (3e-3	d)				8,967.76
4.		OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	_					537,688.91
	* b.	FY 2004-2005 Ma		C				680,895.67
	* c.	FY 2004-2005 AN						127
	* d.	FY 2004-2005 Ac	_	_				671,579.99
	* e.	FY 2004-2005 Ov	ver-BASE L	evy As Submit	ted On Budget -			133,891.08
	* f.	FY 2004-2005 Eq	ualization S	Status			Equ	alized EQ
5.		ECIAL EDUCATION		,	*			
		TE: Block Grant Eligiling listed. Block Gra						eive the
	Bloc	ck Grant Eligibilit	y Status?					Yes
		ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
		ated Services Block						46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	t Payments				
	* a.	Instructional Bloc	k Grant En	itlement [IBG 1	rate X ANB]			17,338.75
	* b.	Related Services l	Block Gran	Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (See Final Page)			4,322.68
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [5a + 5b + 3	5c]	21,661.43
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services l	Block Gran	Entitlement (P	aid Directly to C	Coop)		5,778.75

	inty: trict:	56 Yellowstone 0978 Broadview Elem			
	Re	quired Local Match			
	* f(i)	. District's Required Match for IBG [5a X 0.33]			5,721.79
	f(ii	District's Required Match for RSBG [5b X 0.33]			N/A
	* f(ii	District's RSBG Match to be Paid by District to Coopera	tive [5e X 0.	.33]	1,906.99
	* f(iv	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			7,628.78
	Mi	nimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]			24,967.53
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	Not cou	e: Statewide appropriation, school count, and large school count nt.	are subject to	change through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average average] + [(20% statewide appropriation / statewide pridistrict prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) school count]	x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school colarge school count]	ount) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMENT	FUND GT	В:	
			Elementary	High School	
		unty	105 222 00	242 405 222 00	
	a.	Tax Year 2004 County Taxable Value 212,			
	b.	FY 2004-05 County ANB (Budgeted)	14,714	6,933	
	c.	County Retirement Mill Value per ANB	14.42	30.61	
		trict	426 221 22	37/4	
	d.		436,231.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	127	N/A	
	f.	District Debt Service Mill Value Per ANB	50.68	N/A	

21.59

24.98

42.86

49.59

Statewide

** g.

Statewide Retirement Mill Value per ANB

^{**} Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0978 Broadview Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	221,360.09	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	11,860.18	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	4,363,551.25	N/A
	(e)	District taxable valuation (Tax Year 2004)***	6,436,231.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	39,372.43	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	21,727.32	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	4,322.68	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone
District: 0979 Broadview H S

WIII	e reffect	ed on the F i 2006 iiii	ai budget ic	1111.				
1	1 CEDTIFIED AND		FY 2005-2006			3 Year Avg ANB		
1. * Bu	CEI dget Un	RTIFIED ANB it	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	BROA	ADVIEW HS 9-12	46	225,273.00	256,346.50	48	225,273.00	267,468.00
2.	* DIR	ECT STATE AID						220,255.23
3.	FY2	2006 BUDGET LIN	MITS					
	* a.	Required % of Spo	ecial Ed Fi	unding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						416,048.98
	* c.	Maximum Budget						524,875.50
	* d.	Highest Budget W			D A GE			517.015.02
	* e.	excluding tuition, Highest Budget W						517,915.03 524,875.50
	* f.	Highest Voted An						6,960.47
4		_						0,900.47
4.	* a.	OR YEAR INFOR FY 2004-2005 BA						408,600.34
	* b.	FY 2004-2005 Ma	_					515,588.33
	* c.	FY 2004-2005 AN		· ·				49
	* d.	FY 2004-2005 Ad						510,466.39
	* e.	FY 2004-2005 Ov	_	_				101,866.05
	* f.	FY 2004-2005 Eq		•	_			nalized EQ
5.	SPE	CIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
		E: Block Grant Eligiting listed. Block Gran						ceive the
	Bloc	ck Grant Eligibility	Status?_					Yes
	Bloc	ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IE	BG] per ANB				138.71
	Rela	ated Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropo	rtionate Costs				1.314737924
	Spec	cial Education Allo	wable Co	st Payments				
	* a.	Instructional Bloc	k Grant Er	ntitlement [IBG 1	rate X ANB]			6,380.66
	* b.	Related Services I	Block Grar	nt Entitlement [R	SBG rate X AN	В]		N/A
	c.	Reimbursement fo			•			8,623.30
	* d.	Total Special Edu					5c]	15,003.96
		rated Cooperative	•		-	•		
	* e.	Related Services I	Block Grar	nt Entitlement (P	aid Directly to C	Coop)		2,126.58

Co	ounty: 56 Yellowstone			
Dis	strict: 0979 Broadview H S			
	Required Local Match			
	* f(i). District's Required Match for IBG [5a X 0.33	3]		2,105.62
	f(ii) District's Required Match for RSBG [5b X 0.			N/A
	* f(iii) District's RSBG Match to be Paid by District	to Cooperative [5e X 0	.33]	701.77
	* f(iv) Total Required Local Match To Avoid Rever	rsions		
	[5f(i) + 5f(ii) + 5f(iii)]			2,807.39
	Minimum Special Education Budget To Avoid I	Reversions		
	* g. Minimum Special Education Budget to Avoid [5a + 5b + 5f(iv)]	d Reversions		9,188.05
6.	FLEXIBILITY FUNDING (ESTIMATED):			
••	Note: Statewide appropriation, school count, and large scount.	school count are subject to	change through Octob	er enrollment
	FY2005-2006 Appropriation (estimated)			0.00
	Statewide/District Data	Statewide	District	
	a. 5 Year Average ANB	0.0		
	b. Prior Year ANB	0		
	c. Estimated School Count	0		
	d. Estimated Large School Count	0		
	FY2005-2006 Payments (estimated)			
	e. District Student Funding			
	[(40% statewide appropriation / statewide 5 yeaverage] + [(20% statewide appropriation / statewide 5 year ANB]			
	f. District K12 Public School Funding			
	[(15% statewide appropriation / statewide sch school count]	nool count) x district		
	g. District Large K12 Public School Funding			
	[(25% statewide appropriation / statewide larg large school count]	ge school count) x distri	ct	
	h. Total Flex Fund Entitlement (estimated)			0.00
7.	DEBT SERVICES FUND AND COUNTY RET	IREMENT FUND GT	В:	
		Elementary	High School	
	County			
	a. Tax Year 2004 County Taxable Value			
	•	14,714	6,933	
	c. County Retirement Mill Value per ANB	14.42	30.61	
	District			
	d. Tax Year 2004 District Taxable Value		6,644,141.00	
	e. FY 2004-05 District ANB (Budgeted)		49	
	f. District Debt Service Mill Value Per ANB	N/A	135.59	

21.59

24.98

42.86

49.59

Statewide

Statewide Retirement Mill Value per ANB

^{**} Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0979 Broadview H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	Elementary High School 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	170,582.66
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	6,893.72
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	5,065,175.89
	(e)	District taxable valuation (Tax Year 2004)***	N/A	6,644,141.00
	(f)	If (d) is greater than (e), then: DISTRICT'S FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	0.00

Reimbursement For Disproportionate Costs

		<u>EL</u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	32,705.84	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	8,478.95	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	8,623.30	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone
District: 0981 Elysian Elem

			J	FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	ELYS	SIAN K-6	91	15,409.00	396,487.00	103	15,611.75	448,647.40
M 1	ELYS	SIAN 7-8	28	54,065.52	156,163.00	30	51,812.79	167,302.50
2.	* DIR	ECT STATE AID)					305,468.37
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		95%
	* b.	BASE Budget						577,129.59
	* c.	Maximum Budget	t Limit					727,920.39
	* d.	Highest Budget W						
		excluding tuition,						691,782.99
	* e.	Highest Budget W						727,920.39
	* f.	Highest Voted Ar	nount (3e-3	d)				36,137.40
4.		OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA						557,042.91
	* b.	FY 2004-2005 M	aximum Bu	dget				697,794.38
	* c.	FY 2004-2005 A	NB					138
	* d.	FY 2004-2005 Ac	dopted Gen	eral Fund Budge	et			671,696.31
	* e.	FY 2004-2005 Ov	er-BASE I	Levy As Submit	ted On Budget ₋			114,653.40
	* f.	FY 2004-2005 Eq	ualization S	Status			Equ	alized EQ
5.	SPE	CIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
		E: Block Grant Eligi ing listed. Block Gra						eive the
	Bloo	ck Grant Eligibilit	y Status?					Yes
	Bloo	ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			16,506.49
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (See Final Page)			3,657.43
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [5a + 5b + 5	5c]	20,163.92
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		5,501.37

	unty:	50 Yellowstone						
Dis	trict:	0981 Elysian Elem						
		quired Local Match						
	* f(i).	District's Required Match for IBG [5a X 0.33]			5,447.14			
		District's Required Match for RSBG [5b X 0.33]			N/A			
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]							
	* f(iv) Total Required Local Match To Avoid Reversions							
		[5f(i) + 5f(ii) + 5f(iii)]			7,262.59			
	Mi	nimum Special Education Budget To Avoid Reversions						
	* g.	Minimum Special Education Budget to Avoid Reversion						
		[5a + 5b + 5f(iv)]			23,769.08			
6.		EXIBILITY FUNDING (ESTIMATED):						
	Not cou	 Statewide appropriation, school count, and large school count 	t are subject to	change through Octo	ber enrollment			
		2005-2006 Appropriation (estimated)			0.00			
		tewide/District Data	Statewide	District				
	a.	5 Year Average ANB	0.0	District				
	b.	Prior Year ANB	0					
	c.	Estimated School Count	0					
	d.	Estimated Large School Count	0					
	FY	2005-2006 Payments (estimated)						
	e.	District Student Funding						
		[(40% statewide appropriation / statewide 5 year average	e) x district 5	year				
		average] + [(20% statewide appropriation / statewide pri	or year ANB) x				
	c	district prior year ANB]						
	f.	District K12 Public School Funding	4:					
		[(15% statewide appropriation / statewide school count) school count]	x district		:			
	g.	District Large K12 Public School Funding						
		[(25% statewide appropriation / statewide large school colored large school count]	ount) x distri	ct				
	h.	Total Flex Fund Entitlement (estimated)			0.00			
7.	DE	BT SERVICES FUND AND COUNTY RETIREMENT	Γ FUND GT	B:				
			Elementary	High School				
		inty	107 222 00	212 107 222 00				
	a. 5	Tax Year 2004 County Taxable Value 212						
	b. с.	FY 2004-05 County ANB (Budgeted) County Retirement Mill Value per ANB	14,714 14.42	6,933 30.61				
			14.42	30.01				
	Dis d.	trict Tay Veer 2004 District Toyokle Velve	175 402 00	NT/A				
		Tax Year 2004 District Taxable Value 11		N/A				
	e. f.	FY 2004-05 District ANB (Budgeted) District Debt Service Mill Value Per ANB	138 80.98	N/A N/A				
			00.70	11/71				
	** g.	tewide Statewide Retirement Mill Value per ANB	21.59	42.86				
	g.	Statewide Retirement Will Value per AND	21.39	42.00				

49.59

h.

County:

56 Yellowstone

^{**} Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0981 Elysian Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	231,491.07	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	10,965.78	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	4,536,367.66	N/A
	(e)	District taxable valuation (Tax Year 2004)***	11,175,492.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	41,889.64	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	24,906.92	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	3,657.43	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone

District: 0983 Huntley Project K-12 Schools

WIII	e refrected on	tne F 1 2006 Hr	iai buuget 10	1111.				
1. CERTIFIED ANB		FY 2005-2006			3 Year Avg ANB			
1. * Bu	CERTIF dget Unit	IED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1		Y PROJECT	340	14,598.00	1,472,914.00	364	14,800.75	1,576,010.80
H1		PROJECT	277	225,273.00	1,527,655.00	277	225,273.00	1,570,610.80
M1		PROJECT	133	63,076.44	738,283.00	134	60,823.71	743,800.50
2.				,	730,203.00			1,854,318.60
								1,054,510.00
3.		BUDGET LI		ınding in Movim	num [MCA 20-9	206(8)1		100%
		-		•	[WICA 20-9			3,553,828.65
		· ·						4,499,134.32
		hest Budget V						7,777,137.32
	_	_			overBASE reve	nues		4,059,727.47
		•						4,499,134.32
	* f. Hig	hest Voted Ar	nount (3e-3	3d)				439,406.85
4.	PRIOR '	YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a. FY	2004-2005 BA	ASE Budge	t				3,413,349.15
	* b. FY	2004-2005 M	aximum Bu	ıdget				4,321,461.61
	* c. FY	2004-2005 Al	NB					786
	* d. FY	2004-2005 Ad	dopted Gen	eral Fund Budge	et			3,919,247.97
	* e. FY	2004-2005 O	ver-BASE I	Levy As Submitt	ted On Budget _			505,898.82
	* f. FY	2004-2005 Ed	qualization	Status			Equ	alized EQ
5.	SPECIA	L EDUCATI	ON FUND	ING (FY2005-2	2006):			
							llified and will rec	eive the
					eans you have NO			Yes
			y Status					105
		rant Rates	D IID	Cl AND				120.71
					NTD.			138.71
				1	NB			46.23
								1.314737924
	-	Education All		•				
					rate X ANB]			104,032.50
					SBG rate X AN			N/A
					See Final Page)			54,016.53
		•		•	ment (District) [oc]	158,049.03
		-	•	`	rs of Cooperative	•		24 672 50
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							34,672.50	

District: 0983 Huntley Project K-12 Schools

	•			
	Required Local Match			
	(i). District's Required Match for IBG [5a X 0.33]			34,330.72
f	(ii) District's Required Match for RSBG [5b X 0.33]			N/A
	(iii) District's RSBG Match to be Paid by District to C	-	.33]	11,441.92
* f	(iv) Total Required Local Match To Avoid Reversion [5f(i) + 5f(ii) + 5f(iii)]			45,772.64
_				45,772.0
	Minimum Special Education Budget To Avoid Reve			
* g	Minimum Special Education Budget to Avoid Re [5a + 5b + 5f(iv)]			149,805.14
. F	TLEXIBILITY FUNDING (ESTIMATED):			
	Note: Statewide appropriation, school count, and large school count.	ol count are subject to	change through Octo	ber enrollment
F	Y2005-2006 Appropriation (estimated)			0.00
S	tatewide/District Data	Statewide	District	
a	. 5 Year Average ANB	0.0		
b				
c	. Estimated School Count	0		
d	. Estimated Large School Count	0		
F	Y2005-2006 Payments (estimated)			
e	. District Student Funding			
	[(40% statewide appropriation / statewide 5 year a average] + [(20% statewide appropriation / statew district prior year ANB]			
f				
	[(15% statewide appropriation / statewide school school count]	count) x district		
g	. District Large K12 Public School Funding			
	[(25% statewide appropriation / statewide large sclarge school count]	chool count) x distri	ct	:
h	. Total Flex Fund Entitlement (estimated)			0.00
. Г	DEBT SERVICES FUND AND COUNTY RETIRE	MENT FUND GT	В:	
		Elementary	High School	
(County			
a	. Tax Year 2004 County Taxable Value	212,187,332.00	212,187,332.00	
b	FY 2004-05 County ANB (Budgeted)	14,714	6,933	
c	. County Retirement Mill Value per ANB	14.42	30.61	
Ι	District			
d	. Tax Year 2004 District Taxable Value	7,568,509.00	7,568,509.00	
e	. FY 2004-05 District ANB (Budgeted)	502	284	
f	District Debt Service Mill Value Per ANB	15.08	26.65	
S	tatewide			
** g	s. Statewide Retirement Mill Value per ANB	21.59	42.86	
_				

24.98

49.59

h.

 $[\]ast\ast$ Also for bond limitation per 20-9-406, MCA.

District: 0983 Huntley Project K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	Elementary High School 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 28.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	797,509.03	609,248.70
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	47,462.47	26,592.58
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	15,809,416.77	18,146,910.13
	(e)	District taxable valuation (Tax Year 2004)***	7,568,509.00	7,568,509.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	8,241.00	10,578.00

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	209,451.66	107,899.34	317,351.00
b.	FY2003-2004 amount to avoid reversion	90,972.08	47,694.10	138,666.18
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	35,938.89	18,077.64	54,016.53

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone
District: 0985 Shepherd Elem

			U	FY 2005-200	6		3 Year Avg Al	NB
1.	CE	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	1 SHEPHERD K-6		428	15,003.50	1,850,372.40	429	14,800.75	1,854,652.80
M1	SHEF	PHERD 7-8	147	58,570.98	815,482.50	160	60,823.71	887,080.00
2.	* DIF	RECT STATE AID)					1,259,358.70
3.	FY	2006 BUDGET LII	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						2,391,427.59
	* c.	Maximum Budge	t Limit					3,025,237.91
	* d.	Highest Budget W						
		excluding tuition,						2,558,269.03
	* e.	Highest Budget W						3,025,237.91
	* f.	Highest Voted Ar	nount (3e-3	d)				466,968.88
4.		OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA						2,215,727.13
	* b.	FY 2004-2005 M	aximum Bu	ıdget				2,802,572.90
	* c.	FY 2004-2005 Al	NB					581
	* d.	FY 2004-2005 Ac	dopted Gen	eral Fund Budge	et			2,387,368.57
	* e.	FY 2004-2005 Ov	ver-BASE I	Levy As Submit	ted On Budget ₋			166,841.44
	* f.	FY 2004-2005 Ec	_l ualization	Status			Equ	alized EQ
5.	SPE	CIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
		TE: Block Grant Eligi ing listed. Block Gra						eeive the
	Blo	ck Grant Eligibilit	y Status?					Yes
	Blo	ck Grant Rates						
	Inst	ructional Block Gra	int Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thr	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	ate X ANB]			79,758.25
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	ortionate Costs (See Final Page)			10,890.95
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [5a + 5b + 5	5c]	90,649.20
	Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		26,582.25

Coun	ty:	56 Yellowstone			
	•	0985 Shepherd Elem			
		uired Local Match			
*	-	District's Required Match for IBG [5a	X 0 331		26,320.22
		District's Required Match for RSBG [N/A
*		District's RSBG Match to be Paid by			8,772.14
		Total Required Local Match To Avoi			0,77211
	1(11)	[5f(i) + 5f(ii) + 5f(iii)]			35,092.36
	Min	imum Special Education Budget To	A void Pavorsions		
*	g.	Minimum Special Education Budget to			
	g.	[5a + 5b + 5f(iv)]			114,850.61
6.	DT D	EXIBILITY FUNDING (ESTIMATE			,
0.		: Statewide appropriation, school count, an		nge through Octo	her enrollment
	coun		in range someon count are suched to ena-	nge unough oeto	
	FY2	005-2006 Appropriation (estimated)			0.00
	Stat	ewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY2	005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewaverage] + [(20% statewide appropriadistrict prior year ANB]		r	
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statew school count]	,		
	g.	District Large K12 Public School Fun	ding		
		[(25% statewide appropriation / statewlarge school count]	vide large school count) x district		
	h.	Total Flex Fund Entitlement (estimate	d)		0.00
7.	DEF	BT SERVICES FUND AND COUNT		High Calaga	

		Elementary	High School
Cou	unty		
a.	Tax Year 2004 County Taxable Value	212,187,332.00	212,187,332.00
b.	FY 2004-05 County ANB (Budgeted)	14,714	6,933
c.	County Retirement Mill Value per ANB	14.42	30.61
Dist	rict		
d.	Tax Year 2004 District Taxable Value	4,649,755.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	581	N/A
f.	District Debt Service Mill Value Per ANB	8.00	N/A
Stat	rewide		
** g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $[\]ensuremath{^{**}}$ Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0985 Shepherd Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	Elementary High School 1,752,163,083.00 1,752,163,083.00
	 (a) Statewide taxable valuation (Tax Year 2004)**** (b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost 	1,732,103,083.00 1,732,103,083.00
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	917,221.71	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	46,326.49	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	18,027,986.82	N/A
	(e)	District taxable valuation (Tax Year 2004)***	4,649,755.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	13,378.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	168,894.76	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	107,753.33	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	10,890.95	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone District: 0986 Shepherd H S

			FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	idget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	SHEPHERD HS 9-12	287	225,273.00	1,582,087.50	281	225,273.00	1,549,434.00
2.	* DIRECT STATE AII)					807,890.14
3.	FY2006 BUDGET LI						
	* a. Required % of Sp		•				97%
	* b. BASE Budget						1,515,569.70
	* c. Maximum Budge						1,910,814.02
	* d. Highest Budget V excluding tuition.			ovemDASE mayor			1,889,880.72
	* e. Highest Budget V						1,910,814.02
	* f. Highest Voted Ar						20,933.30
4.	PRIOR YEAR INFO						20,733.30
4.	* a. FY 2004-2005 B.						1,439,393.13
	* b. FY 2004-2005 M	Ū					1,815,704.15
	* c. FY 2004-2005 A		C				283
	* d. FY 2004-2005 A						1,815,704.15
	* e. FY 2004-2005 O	-	_				374,311.02
	* f. FY 2004-2005 E		•	•			alized EQ
5.	SPECIAL EDUCATI	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Grant Eligi funding listed.	blity Status	= "Yes" means OI	PI records indicate			eeive the
	Block Grant Eligibilit	y Status?					Yes
	Block Grant Rates						
	Instructional Block Gra	ant Rate [IE	BG] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloo	ck Grant Er	titlement [IBG 1	rate X ANB]			39,809.77
	* b. Related Services	Block Grar	nt Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement f	or Disprop	ortionate Costs (See Final Page)			6,171.73
	* d. Total Special Edu		•			5c]	45,981.50
	Prorated Cooperative	•	•	-	• ,		
	* e. Related Services	Block Grar	t Entitlement (P	aid Directly to C	Coop)		13,268.01

	unty: trict:	56 Yellowstone 0986 Shepherd H S			
	* f(i) f(ii * f(ii	quired Local Match District's Required Match for IBG [5a X 0.33] District's Required Match for RSBG [5b X 0.33] District's RSBG Match to be Paid by District to Coo Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	operative [5e X 0	.33]	13,137.22 N/A 4,378.44 17,515.66
	Mi * g.	Minimum Special Education Budget To Avoid Reversi Minimum Special Education Budget to Avoid Rever [5a + 5b + 5f(iv)]	rsions		57,325.43
6.		EXIBILITY FUNDING (ESTIMATED): e: Statewide appropriation, school count, and large school count.	count are subject to	change through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	a. b. c.	5 Year Average ANB Prior Year ANB Estimated School Count	0 0	District	
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e. f.	District Student Funding [(40% statewide appropriation / statewide 5 year ave average] + [(20% statewide appropriation / statewide district prior year ANB] District K12 Public School Funding [(15% statewide appropriation / statewide school cousthool count] District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count]	e prior year ANB) x 	
		large school count]	or count) x distri		
	h.				0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	ENT FUND GT	В:	
			Elementary	High School	
	Co a. b. c.	Tax Year 2004 County Taxable Value	212,187,332.00 14,714	J	
	Dis	strict			
	d. e. f.	Tax Year 2004 District Taxable Value FY 2004-05 District ANB (Budgeted) District Debt Service Mill Value Per ANB	N/A	5,800,931.00 283 20.50	
		tewide			
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	

24.98

49.59

h.

^{**} Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone District: 0986 Shepherd H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	607,402.69
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	21,449.02
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	17,947,427.80
	(e)	District taxable valuation (Tax Year 2004)***	N/A	5,800,931.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	12,146.00

Reimbursement For Disproportionate Costs

		<u>EL</u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	78,366.81	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	47,870.74	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	6,171.73	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone
District: 0987 Pioneer Elem

WIII	be reflected off the F i 2006 III	iai budget io	1111.				
1	CEDTIFIED AND		FY 2005-200	6		3 Year Avg Al	NB
1. * Bu	CERTIFIED ANB adget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	PIONEER K-6	55	20,275.00	239,833.00	55	20,275.00	239,833.00
2.	* DIRECT STATE AII						116,268.28
							110,208.28
3.	* a. Required % of Sr		di : Massica	FMCA 20.0	206(9)1		1000/
	* a. Required % of Sp* b. BASE Budget		•				100% 221,758.77
	· ·						280,729.67
	* c. Maximum Budget Limit						
	excluding tuition,			overBASE rever	nues		276,036.70
	* e. Highest Budget With A Vote					280,729.67	
	* f. Highest Voted Ar	mount (3e-3	3d)				4,692.97
4.	PRIOR YEAR INFO	RMATION	N FOR BUDGE	TING:			
	* a. FY 2004-2005 B.	ASE Budge	:t				204,694.30
	* b. FY 2004-2005 Maximum Budget					258,972.23	
	* c. FY 2004-2005 A	NB					55
	* d. FY 2004-2005 A	dopted Gen	eral Fund Budge	et			258,972.23
	* e. FY 2004-2005 O	ver-BASE l	Levy As Submit	ted On Budget _			54,277.93
	* f. FY 2004-2005 Ed	qualization	Status			Equ	ialized EQ
5.	SPECIAL EDUCATI	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Grant						ceive the
	Block Grant Eligibilit	ty Status?					Yes
	Block Grant Rates						
	Instructional Block Gra	ant Rate [IE	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			7,629.05
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]					N/A	
	c. Reimbursement f			•			1,410.46
	* d. Total Special Edu		-			5c]	9,039.51
	Prorated Cooperative	•	•	-	•		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		2,542.65

	unty:	0987 Pioneer Elem			
DIS					
		uired Local Match			2.517.50
		District's Required Match for IBG [5a X 0.33]			2,517.59
		District's Required Match for RSBG [5b X 0.33]			N/A 839.07
		District's RSBG Match to be Paid by District to CoopTotal Required Local Match To Avoid Reversions	perative [3e A 0	.33]	839.07
	* I(IV	[5f(i) + 5f(ii) + 5f(iii)]			3,356.66
	Miı	nimum Special Education Budget To Avoid Reversi	ons		
	* g.	Minimum Special Education Budget to Avoid Rever [5a + 5b + 5f(iv)]			10,985.71
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
		e: Statewide appropriation, school count, and large school c	ount are subject to	change through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	. 0		
	c.	Estimated School Count	. 0		
	d.	Estimated Large School Count	_ 0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school couschool count]	nt) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	ol count) x distri	ct	:
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMI	ENT FUND GT	В:	
			Elementary	High School	
		inty	212 107 222 00	212 107 222 00	
	a.	Tax Year 2004 County Taxable Value			
	b.	FY 2004-05 County ANB (Budgeted)		6,933	
	c.	County Retirement Mill Value per ANB	14.42	30.61	
		trict			
	d.	Tax Year 2004 District Taxable Value		N/A	
	e.	FY 2004-05 District ANB (Budgeted)		N/A	
	f.	District Debt Service Mill Value Per ANB	20.93	N/A	
		tewide			
	** g.	Statewide Retirement Mill Value per ANB		42.86	
	1	E 114 C 1 MC11 37 1 AND	24.00	40.50	

49.59

h.

County:

56 Yellowstone

^{**} Also for bond limitation per 20-9-406, MCA.

County: 56 Yellowstone
District: 0987 Pioneer Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	85,167.25	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,016.36	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	1,668,625.34	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,151,176.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT'S FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	517.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	15,834.96	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	9,362.18	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	1,410.46	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone

District: 0989 Independent Elem

				FY 2005-200	06		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	INDE	PENDENT K-6	261	20,275.00	1,132,740.00	246	20,275.00	1,068,009.00
2.	* DIR	RECT STATE AID)					515,397.71
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						994,509.28
	* c.	Maximum Budge	t Limit					1,261,182.27
	* d.	Highest Budget W						
	.1.	excluding tuition,						1,077,044.01
	* e.	Highest Budget W						1,261,182.27
	* f.	Highest Voted Ar	•	,				184,138.26
4.	PRI	OR YEAR INFO						
	* a.	FY 2004-2005 BA	_					854,770.27
	* b.	FY 2004-2005 M		· ·				1,084,220.62
	* c.	FY 2004-2005 Al						242
	* d.	FY 2004-2005 Ac	-	•				940,305.00
	* e.	FY 2004-2005 Ov		•	_			82,534.73
	* f.	FY 2004-2005 Ec	qualization	Status			Equ	alized EQ
5.		CIAL EDUCATION		,	*			
		E: Block Grant Eligi ing listed. Block Gra						eeive the
	Bloo	ck Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Inst	ructional Block Gra	ınt Rate [IE	BG] per ANB				138.71
	Rela	ated Services Block	Grant Rate	e [RSBG] per Al	NB			46.23
	Thre	eshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant Er	titlement [IBG 1	rate X ANB]			36,203.31
	* b.	Related Services	Block Grar	nt Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Disprop	ortionate Costs (See Final Page)			11,847.31
	* d.	Total Special Edu	cation Allo	owable Cost Pay	ment (District) [5a + 5b + 5	5c]	48,050.62
	Pro	rated Cooperative	-		-	•		
	* e.	Related Services	Block Grar	nt Entitlement (P	aid Directly to C	Coop)		12,066.03

County:	56 Y	Yel	lowstone

Dis	trict:	0989 Independent Elem			
	Re	quired Local Match			
	* f(i)	. District's Required Match for IBG [5a X 0.33]			11,947.09
		District's Required Match for RSBG [5b X 0.33]			N/A
	* f(ii	i) District's RSBG Match to be Paid by District to Cooper	ative [5e X 0	.33]	3,981.79
	* f(iv	7) Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			15,928.88
	Mi	nimum Special Education Budget To Avoid Reversions	s		
	* g.	Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]			52,132.19
6.	FI	EXIBILITY FUNDING (ESTIMATED):			,
•		te: Statewide appropriation, school count, and large school count	t are subject to	change through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year averag average] + [(20% statewide appropriation / statewide pr district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) school count]	x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school clarge school count]	count) x distri	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMEN	T FUND GT	В:	
			Elementary	High School	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value212			
	b.	FY 2004-05 County ANB (Budgeted)	14,714	6,933	
	c.	County Retirement Mill Value per ANB	14.42	30.61	
	Dis	strict			
	d.	Tax Year 2004 District Taxable Value 2	2,945,824.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	242	N/A	
	_				

21.59

24.98

N/A

42.86

49.59

f.

g.

h.

Statewide

District Debt Service Mill Value Per ANB

Statewide Retirement Mill Value per ANB

^{**} Also for bond limitation per 20-9-406, MCA.

District: 0989 Independent Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary	High School
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	349,303.67	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	21,029.73	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	6,928,937.91	N/A
	(e)	District taxable valuation (Tax Year 2004)***	2,945,824.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	3,983.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	84,195.07	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	41,511.53	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	11,847.31	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 56 Yellowstone

District: 1196 Yellowstone Academy Elem

			FY 2005-200)6		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	YELLOWSTONE EDU	96	20,275.00	418,224.00	86	20,275.00	374,745.00
2.	* DIRECT STATE AID)					196,009.05
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		•				%
	* b. BASE Budget						350,799.20
	* c. Maximum Budge						438,499.00
	* d. Highest Budget V			DACE			350,799.20
	excluding tuition, * e. Highest Budget V						438,499.00
	* f. Highest Voted A						87,699.80
4.	PRIOR YEAR INFO						07,077.00
7.	* a. FY 2004-2005 B						283,001.12
	* b. FY 2004-2005 M	_					353,751.40
	* c. FY 2004-2005 A		•				83
	* d. FY 2004-2005 A						353,751.40
	* e. FY 2004-2005 O	-	_				0.00
	* f. FY 2004-2005 Ed	qualization	Status			Equ	nalized EQ
5.	SPECIAL EDUCATI	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra						eeive the
	Block Grant Eligibilit	y Status?					No
	Block Grant Rates						
	Instructional Block Gra	ant Rate [IE	BG] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant Er	titlement [IBG :	rate X ANB]			0.00
	* b. Related Services	Block Grar	nt Entitlement [R	RSBG rate X AN	B]		0.00
	c. Reimbursement fo			•			0.00
	* d. Total Special Edu		•			5c]	0.00
	Prorated Cooperative	•		-	•		
	* e. Related Services	Block Grar	t Entitlement (P	Paid Directly to C	Coop)		0.00

Dis	strict:	1196 Yellowstone Academy Elem			
	Re	quired Local Match			
		. District's Required Match for IBG [5a X 0.33]			0.00
		District's Required Match for RSBG [5b X 0.33]			0.00
	* f(ii	i) District's RSBG Match to be Paid by District to Coopera	tive [5e X 0	.33]	0.00
	* f(iv	7) Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			0.00
	Mi	nimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]			
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
		e: Statewide appropriation, school count, and large school count	are subject to	change through Octobe	er enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average average] + [(20% statewide appropriation / statewide priodistrict prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) school count]	x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school colarge school count]	ount) x distri	ct	-
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMENT	FUND GT	B:	
		E	Elementary	High School	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value			
	b.	FY 2004-05 County ANB (Budgeted)	14,714	6,933	
	c.	County Retirement Mill Value per ANB	14.42	30.61	
		trict			
	d.	Tax Year 2004 District Taxable Value	7,531.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	83	N/A	
	f.	District Debt Service Mill Value Per ANB	.09	N/A	

21.59

24.98

42.86

49.59

Statewide

Statewide Retirement Mill Value per ANB

^{**} Also for bond limitation per 20-9-406, MCA.

District: 1196 Yellowstone Academy Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	 (a) Statewide taxable valuation (Tax Year 2004)*** (b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost 	1,752,163,083.00 1,752,163,083.00
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	124,874.24	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	2,336,397.03	N/A
	(e)	District taxable valuation (Tax Year 2004)***	7,531.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	2,329.00	N/A

Reimbursement For Disproportionate Costs

		<u>EL</u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB		0.00	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$		0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.